Table 1.
Estimated Budget Effects of the American Rescue Plan Act of 2021
As Posted on the Website of the House Committee on Rules on February 19, 2021 (timestamped February 18, 2021 at 4:34 p.m.)

Part		By Fiscal Year, Millions of Dollars									•		2021-	2021-
Tille 1—Controlled Subject Authority 1 51.1 2 0 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		2021	2022	2023						2029	2030	2031		
Estimated Sudget Authority 16,112 0 0 0 0 0 0 0 0 0 0 0 0 15,112 10,112 Estimated Cullings 13,018 10,902 10,000 10		Increases or Decreases (-) in Direct Spending												
Title 2—Extraolect Dudginy and Labor	Title 1—Agriculture and Nutrition													
The 2—Education and Labor Estimated Dudget Authority 21,358 1,082 2,915 3,711 4,984 6,478 1,168 8,168 8,446 1,001 1,167 2,46,23 227,224 2,200 1,000 1,000 1,100	Estimated Budget Authority	16,112	0	0		0							16,112	16,112
Estimated Gudget Authority 219.358 1.982 2.916 3.711 4.994 6.478 8.180 8.545 8.446 10.018 12.071 274.623 287.294 Estimated Gudget Authority 22.840 70.301 53.083 40.376 2.8073 203.741 1.000 10.0000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.0000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.0000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.0000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.0000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.0000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.0000 10.000 10.00000 10.00000 10.00000 10.00000 10.00000 10.0000 10.00000 10.00000 10.00000 10.00000 10.00000 10.00000 10.00000 1	Estimated Outlays	13,018	1,993	700	165	44	36	28	29	29	29	0	16,072	16,072
Estimated Outlinys	Title 2—Education and Labor													
Challage Direct Spending	Estimated Budget Authority	219,358	1,982	2,915	3,711	4,984	6,478	8,186	8,545	8,446	10,018	12,671	274,623	287,294
Estimated Dutgley Authority 21,935 1,76 2,881 3,505 2,894 17,415 11.592 1,726 5,803 7,866 8,817 888,755 278,625 CB-Badged Direct Spending Estimated Dutgley Authority 110,302 5,354 5,122 3,026 2,504 1,78 1,597 2,040 2,524 3,108 3,841 11,318 15,159 2,150		22,849	70,301	53,683	40,378	29,559	18,593	13,189	11,167	9,360	10,994	13,712	280,073	293,784
Estimated Cultilays (2,849) 70.285 53.649 40.72 28.945 17.415 11.592 71.595 78.636 78.86 78.81 28.875 278.52 28.255 CMS-Budget Direct Spending Estimated Quidays (2.5 6.6 34) 4 206 6.25 1.178 1.597 2.040 2.524 3.108 3.841 11.318 15.159 11.505 Estimated Quidays (2.5 6.6 5.2 5.2 5.2 5.2 5.2 5.2 5.2 5.2 5.2 5.2	On-Budget Direct Spending													
Column C						-								
Estimated Quidgoy Authority	•	22,849	70,295	53,649	40,172	28,934	17,415	11,592	9,127	6,836	7,886	9,871	268,755	278,625
Estimated Outlays														
Title 3—Entimated Outlays	•	*										- / -		
Estimated Budget Authority 110,302 5,354 5,129 3,928 2,749 8,749 1,640 1,641 8,70 1,709 1,863 3,230 128,509 128,637 128,637 1,700 1,	Estimated Outlays	*	6	34	206	625	1,178	1,597	2,040	2,524	3,108	3,841	11,318	15,159
Estimated Outlays	Title 3—Energy and Commerce													
Title 4—Financial Services Estimated Budget Authority Estimated Outlays 74,980 74,880 74,980	• •				-	-								
Estimated Dudget Authority	Estimated Outlays	27,498	62,210	21,380	10,017	4,751	3,081	1,641	-815	-1,776	-1,857	-2,303	126,130	123,827
Estimated Outlays	Title 4—Financial Services													
Title 5—Oversight and Reform* Satinated Budget Authority 350,687 203 205 203	Estimated Budget Authority	74,980	-30	-30	-30	-30	-210	-90	-90	-100	-110	-2,290	74,260	71,970
Estimated Budget Authority 350,887 0 0 0 0 0 0 0 0 0 0 0 0 0 0 350,887 350,887 850,887	Estimated Outlays	38,189	12,150	12,372	5,825	3,441	915	185	10	-100	-110	-2,290	72,880	70,590
Estimated Outlays 350,051 235 235 23 23 23 0 0 0 0 0 0 0 0 350,357 350,357 350,357 Title 6—Small Business Budget Authority 50,000 48,400 1,130 250 5 5 5 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Title 5—Oversight and Reform ^a													
Title 6—Small Business Budget Authority 50,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Estimated Budget Authority	350,687	0	0	0	0	0	0	0	0	0	0	350,687	350,687
Budget Authority 50,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Estimated Outlays	350,051	235	25	23	23	0	0	0	0	0	0	350,357	350,357
Estimated Outlays 48.400 1,130 250 5 5 0 0 0 0 0 0 0 49,790 49,790 Title 7—Transportation and Infrastructure* Budget Authority 95,530 0 0 0 0 0 0 0 0 0 0 0 0 95,530 95,530 Estimated Outlays 28.400 27,161 16,626 5,825 3,825 2,753 2,370 1,700 1,000 800 0 90,460 90,460 Title 8—Veterans' Affairs Budget Authority 17,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Title 6—Small Business													
Title 7—Transportation and Infrastructure Budget Authority 95,530 0 0 0 0 0 0 0 0 0 0 0 0 0 0 95,530	Budget Authority	50,000	0	0	0	0	0	0	0	0	0	0	50,000	50,000
Budget Authority 95,530 0 0 0 0 0 0 0 0 0 0 0 0 0 0 95,530 95,530 Estimated Outlays 28,400 27,161 16,626 5,825 3,825 2,753 2,370 1,700 1,000 800 0 90,460 90,460 90,460 Title 8—Veterans' Affairs Budget Authority 17,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Estimated Outlays	48,400	1,130	250	5	5	0	0	0	0	0	0	49,790	49,790
Estimated Outlays 28,400 27,161 16,626 5,825 3,825 2,753 2,370 1,700 1,000 800 0 90,460 90,460 Title 8—Veterans' Affairs Budget Authority 17,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 17,000 17,000 Estimated Outlays 10,720 4,124 1,346 269 124 29 0 0 0 0 0 0 0 0 0 16,612 16,612 Title 9—Ways and Means Estimated Budget Authority 659,76 202,885 9,880 3,479 2,507 2,351 1,939 1,958 1,982 2,011 2,040 888,768 890,808 Estimated Outlays 655,183 205,127 10,303 3,148 936 986 159 877 624 417 261 877,761 878,022 Remove Estimate for Duplicate COBRA Provision 5 171 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Title 7—Transportation and Infrastructure ^b													
Title 8—Veterans' Affairs Budget Authority 17,000 10,720 1	Budget Authority	95,530	0	0	0	0	0	0	0	0	0	0	95,530	95,530
Budget Authority 17,000	Estimated Outlays	28,400	27,161	16,626	5,825	3,825	2,753	2,370	1,700	1,000	800	0	90,460	90,460
Estimated Outlays 10,720 4,124 1,346 269 124 29 0 0 0 0 0 0 0 0 16,612 16,612 Title 9—Ways and Means Estimated Budget Authority 659,776 202,885 9,880 3,479 2,507 2,351 1,939 1,958 1,982 2,011 2,040 888,768 890,808 85,000 80 1,000 80 1,000 80,000	Title 8—Veterans' Affairs													
Title 9—Ways and Means Estimated Budget Authority 659,776 202,885 9,880 3,479 2,507 2,351 1,939 1,958 1,982 2,011 2,040 888,768 890,808 850,80	Budget Authority	17,000	0	0	0	0							17,000	17,000
Estimated Budget Authority 659,776 202,885 9,880 3,479 2,507 2,351 1,939 1,958 1,982 2,011 2,040 888,768 890,808 Estimated Outlays 655,183 205,127 10,303 3,148 936 986 159 877 624 417 261 877,761 878,022 **Remove Estimate for Duplicate COBRA Provision** Estimated Budget Authority 5,915 171 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Estimated Outlays	10,720	4,124	1,346	269	124	29	0	0	0	0	0	16,612	16,612
Estimated Outlays 655,183 205,127 10,303 3,148 936 986 159 877 624 417 261 877,761 878,022 Remove Estimate for Duplicate COBRA Provision ** Estimated Budget Authority 5,915 171 0 0 0 0 0 0 0 0 0 0 6,086 6,086 Estimated Outlays 5,915 171 0 0 0 0 0 0 0 0 0 0 0 0 6,086 6,086 Estimated Dutlays 1,599,660 210,362 17,894 11,088 10,010 11,363 11,551 9,503 8,529 10,056 10,118 1,900,016 1,910,134 Estimated Budget Authority 1,599,660 210,356 17,894 11,088 10,010 11,363 11,551 9,503 8,529 10,056 10,118 1,910,134 Estimated Dutlays 1,200,226 384,599 116,685 65,655 42,708 26,3	Title 9—Ways and Means													
Remove Estimate for Duplicate COBRA Provision Estimated Budget Authority	Estimated Budget Authority	659,776	202,885	9,880	3,479	2,507	2,351	1,939	1,958	1,982	2,011	2,040	888,768	890,808
Estimated Budget Authority 5,915 171 0 <	Estimated Outlays	655,183	205,127	10,303	3,148	936	986	159	877	624	417	261	877,761	878,022
Estimated Outlays 5,918 168 0 0 0 0 0 0 0 0 0 0 0 0 0 0 6,086 6,086 6,086 6,086 6,086 6,086 6,086 6,086 6,086 6,086 6,086 6,086 6,086 6,086 6,086 6,086 1,082 1,010 11,363 11,551 9,503 8,529 10,056 10,118 1,900,016 1,910,134 1,910,134 1,910,134 1,000,016 1,200,226 384,599 116,685 65,655 42,708 26,393 17,572 12,968 9,137 10,273 9,380 1,886,221 1,895,600 1,886,921 1,895,600 1,886,981 1,895,600 1,886,981 1,895,600 1,886,981 1,895,600 1,886,981 1,895,600 1,886,981 1,895,600 1,886,981 1,895,975 1,995,975 1,996 1,996,975 1,886,981 1,894,975 1,886,981 1,894,975 1,886,981 1,894,975 1,886,981 1,894,975	Remove Estimate for Duplicate COBRA Provision c													
Total Increase in Direct Spending Estimated Budget Authority 1,599,660 210,362 17,894 11,088 10,010 11,363 11,551 9,503 8,529 10,056 10,118 1,900,016 1,910,134 estimated Dutlays 1,200,226 384,599 116,685 65,655 42,708 26,393 17,572 12,968 9,137 10,273 9,380 1,886,221 1,895,600 On-Budget Direct Spending Estimated Budget Authority 1,599,660 210,356 17,860 10,882 9,385 10,185 9,954 7,463 6,005 6,948 6,277 1,888,698 1,894,975 estimated Dutlays 1,200,226 384,593 116,651 65,449 42,083 25,215 15,975 10,928 6,613 7,165 5,539 1,874,903 1,880,441 Off-Budget Direct Spending Estimated Budget Authority * 6 34 206 625 1,178 1,597 2,040 2,524 3,108 3,841 11,318 15,159	Estimated Budget Authority	5,915	171	0	0	0	0	0	0	0	0	0	6,086	6,086
Estimated Budget Authority 1,599,660 210,362 17,894 11,088 10,010 11,363 11,551 9,503 8,529 10,056 10,118 1,900,016 1,910,134 1,900,016 1,910,134 1,900,016 1,910,134	Estimated Outlays	5,918	168	0	0	0	0	0	0	0	0	0	6,086	6,086
Estimated Outlays 1,200,226 384,599 116,685 65,655 42,708 26,393 17,572 12,968 9,137 10,273 9,380 1,886,221 1,895,600 On-Budget Direct Spending Estimated Budget Authority 1,599,660 210,356 17,860 10,882 9,385 10,185 9,954 7,463 6,005 6,948 6,277 1,888,698 1,894,975 Estimated Outlays 1,200,226 384,593 116,651 65,449 42,083 25,215 15,975 10,928 6,613 7,165 5,539 1,874,903 1,880,441 Off-Budget Direct Spending Estimated Budget Authority * 6 34 206 625 1,178 1,597 2,040 2,524 3,108 3,841 11,318 15,159	Total Increase in Direct Spending													
On-Budget Direct Spending Estimated Budget Authority 1,599,660 210,356 17,860 10,882 9,385 10,185 9,954 7,463 6,005 6,948 6,277 1,888,698 1,894,975 Estimated Outlays 1,200,226 384,593 116,651 65,449 42,083 25,215 15,975 10,928 6,613 7,165 5,539 1,874,903 1,880,441 Off-Budget Direct Spending Estimated Budget Authority * 6 34 206 625 1,178 1,597 2,040 2,524 3,108 3,841 11,318 15,159	Estimated Budget Authority	1,599,660	210,362		11,088	10,010	11,363	11,551	9,503	8,529	10,056	10,118	1,900,016	1,910,134
Estimated Budget Authority 1,599,660 210,356 17,860 10,882 9,385 10,185 9,954 7,463 6,005 6,948 6,277 1,888,698 1,894,975 Estimated Outlays 1,200,226 384,593 116,651 65,449 42,083 25,215 15,975 10,928 6,613 7,165 5,539 1,874,903 1,880,441 Off-Budget Direct Spending Estimated Budget Authority * 6 34 206 625 1,178 1,597 2,040 2,524 3,108 3,841 11,318 15,159		1,200,226	384,599	116,685	65,655	42,708	26,393	17,572	12,968	9,137	10,273	9,380	1,886,221	1,895,600
Estimated Outlays 1,200,226 384,593 116,651 65,449 42,083 25,215 15,975 10,928 6,613 7,165 5,539 1,874,903 1,880,441 Off-Budget Direct Spending Estimated Budget Authority * 6 34 206 625 1,178 1,597 2,040 2,524 3,108 3,841 11,318 15,159		1,599.660	210.356	17,860	10,882	9.385	10,185	9,954	7,463	6,005	6,948	6.277	1,888.698	1,894.975
Off-Budget Direct Spending Estimated Budget Authority * 6 34 206 625 1,178 1,597 2,040 2,524 3,108 3,841 11,318 15,159				,	- ,	.,	.,		,	.,				
Estimated Budget Authority * 6 34 206 625 1,178 1,597 2,040 2,524 3,108 3,841 11,318 15,159	•	,		*		*								
		*	6	34	206	625	1,178	1,597	2,040	2,524	3,108	3,841	11,318	15,159
	Estimated Outlays	*	6	34	206	625	1,178	1,597	2,040	2,524	3,108	3,841	11,318	15,159

Table 1.
Estimated Budget Effects of the American Rescue Plan Act of 2021
As Posted on the Website of the House Committee on Rules on February 19, 2021 (timestamped February 18, 2021 at 4:34 p.m.)

				Ву	/ Fiscal Ye	ar, Millions	of Dollars	i				2021-	2021-
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2030	2031
													,
	Increases or Decreases (-) in Revenues												
Title 2—Education and Labor													
Estimated Revenues	-11,986	-3,948	-222	-250	-2,313	1,090	2,839	3,792	4,638	5,099	5,047	-1,261	3,786
On-Budget Revenues	-12,048	-4,305	-1,283	-2,497	-5,914	-3,349	-2,080	-1,350	-697	-321	-305	-33,844	-34,149
Off-Budget Revenues	62	357	1,061	2,247	3,601	4,439	4,919	5,142	5,335	5,420	5,352	32,583	37,935
Title 3—Energy and Commerce													
Estimated Revenues	0	0	241	279	285	303	260	51	31	24	14	1,474	1,488
On-Budget Revenues	0	0	139	161	164	177	155	33	20	15	9	864	873
Off-Budget Revenues	0	0	102	118	121	126	105	18	11	9	5	610	615
Title 9—Ways and Means													
Estimated Revenues	-33,809	-44,664	-132	3,095	3,749	4,105	4,471	4,683	4,651	4,263	3,950	-49,588	-45,638
On-Budget Revenues	-33,903	-44,845	-294	2,932	3,508	3,790	4,088	4,248	4,205	3,892	3,657	-52,379	-48,722
Off-Budget Revenues	94	181	162	163	241	315	383	435	446	371	293	2,791	3,084
Remove Estimate for Duplicate COBRA Provision c													
Estimated Revenues	11,972	3,991	0	0	0	0	0	0	0	0	0	15,963	15,963
On-Budget Revenues	11,976	3,992	0	0	0	0	0	0	0	0	0	15,968	15,968
Off-Budget Revenues	-4	-1	0	0	0	0	0	0	0	0	0	-5	-5
Total Changes in Revenues	-33,823	-44,621	-113	3,124	1,721	5,498	7,570	8,526	9,320	9,386	9,011	-33,412	-24,401
On-Budget Revenues	-33,975	-45,158	-1,438	596	-2,242	618	2,163	2,931	3,528	3,586	3,361	-69,391	-66,030
Off-Budget Revenues	152	537	1,325	2,528	3,963	4,880	5,407	5,595	5,792	5,800	5,650	35,979	41,629
	Increases or Decreases (-) in the Deficit From Changes in Direct Spending and Revenues												
Estimated Effect on the Deficit	1,234,049	429,220	116,798	62,531	40,987	20,895	10,002	4,442	-183	887	369	1,919,633	1,920,001
On-Budget Deficit	1,234,201	429,751	118,089	64,853	44,325	24,597	13,812	7,997	3,085	3,579	2,178	1,944,294	1,946,471
Off-Budget Deficit	-152	-531	-1,291	-2,322	-3,338	-3,702	-3,810	-3,555	-3,268	-2,692	-1,809	-24,661	-26,470

Sources: Congressional Budget Office; staff of the Joint Committee on Taxation (JCT).

Estimates relative to CBO's February 2021 baseline. Components may not sum to totals because of rounding. * = between \$0 and \$500,000.

Unless otherwise noted, all effects in this table are on-budget. The transactions of U.S. Postal Service and the cash flows of the two Social Security trust funds (the Old-Age and Survivors Insurance Trust Fund and the Disability Insurance Trust Fund) are off-budget.

The act would impose intergovernmental and private-sector mandates as defined in the Unfunded Mandates Reform Act (UMRA). CBO estimates that the aggregate cost of the mandates would greatly exceed the annual thresholds established in UMRA (\$85 million for intergovernmental mandates and \$170 million for private-sector mandates by requiring employers with workers covered under the Fair Labor Standards Act to pay a minimum wage of \$15 by 2025. CBO and JCT have determined that Title LX would impose a significant private-sector mandate by amending the Internal Revenue Code. The bill also would impose small private-sector mandates by requiring emplores with workers covered under the Fair Labor Standards Act to pay a minimum wage of \$15 by 2025. CBO and JCT have determined that Title LX would impose a significant private-sector mandate by amending the Internal Revenue Code. The bill also would impose small private-sector mandates by requiring notifications concerning changes to COBRA and imposing certain user fees to be paid to the Federal Communications Commission. CBO has not reviewed Title IV, subtitle A, for mandates. Section 4 of UMRA excludes from the application of that act any legislative provisions that are necessary for national security. CBO has determined that the provisions of the Defense Production Act of 1950, as amended by subtitle A, would fall under that exclusion.

- a. U.S. Postal Service (USPS) employees would be eligible under section 5111 for paid leave through the Emergency Federal Employee Leave Fund. USPS receipts and outlays are recorded as off-budget direct spending. CBO estimates that costs to USPS and receipts from reimbursements would be fully offset over the 2021-2030 period; thus, off-budget direct spending would net to zero over that period.
- b. Title 7 would authorize new criminal penalties, which are recorded as revenues in the budget. CBO expects that any increases in revenues would be less than \$500,000 in any year or over the 2021-2030 period because of the relatively small number of cases likely to be affected.
- c. Sections 2401 and 9501 include an identical provision regarding the preservation of COBRA health benefits for workers. CBO estimates that the provision would decrease direct spending and revenues and increase the deficit on net. This adjustment removes the changes in direct spending and revenues estimated for section 2401 to eliminate the double counting of the budgetary effects of the COBRA provision in the table totals. The estimated budgetary effects of section 9501 are substantially similar but also account for interactions with sections 9661 and 9663.